



Office of the Commissioner of State Tax,
(GST) Maharashtra State, Mumbai.

Sanction Order

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No.CST/Assessment/VAT-CST/Sel.Cases/B-103, Mumbai. Date 15 / 03 / 2019

- Ref. : 1. Finance Department Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.
2. Recommendation of the Zonal Selection Committee, ACST-VAT-3 for selection of cases for assessment vide proposal dated 14/03/2019.
3. Office Order No. B. 900, dated 10/04/2018.
4. Clause 7 (1) (a) of the Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.

Whereas, the Scheme namely "Maharashtra Criteria for Selection of Cases for Assessment Scheme, 2018" has been notified as per reference 1 cited above and the criteria for selection of cases for assessment based on BIDW & other data mining tool have been devised. And whereas, the Central Committee as also the zonal Committees have been formed to make the recommendations in order to select the cases for assessment. The risk based cases as per the recommendations of the Central Committee have been selected for the assessment.

In addition to those, the Zonal Selection Committee, having chairman as Additional Commissioner VAT-3, has submitted the proposal for selection of total 13 cases out of which 05 cases are recommended under clause 6 (2) being risk based and probable revenue earning cases and remaining 08 cases are recommended under clause 6 (3) of Notification as per reference 1 cited above. These cases are recommended for comprehensive/IBA assessment for the periods and reasons mentioned therein against their names (Annexure A).

Considering the reasons mentioned therein proposal this office is of view that non-selection of the aforesaid cases for assessment may be detrimental to revenue. The selection of the aforesaid cases for assessment as

recommended by Zonal Selection Committee, ACST-VAT-3 is necessary in the interest of revenue.

Therefore, I, Rajiv Jalota, Commissioner of Sales Tax, Maharashtra as per the powers conferred upon me vide clause 7 (1) (a) of the above referred notification accept recommendations of the Zonal Selection Committee, ACST-VAT-3 and accord the sanction to select these cases as per list attached with this order (Annexure-A) for comprehensive/IBA assessment as per provisions of Maharashtra Value Added Tax Act and / or Central Sales Tax Act.

The Additional Commissioner of Sales Tax, VAT-3 is hereby directed to expedite the necessary action in this regard.



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

Copy To:

1. Additional Commissioner of State Tax, VAT-3.
2. Joint Commissioner of State Tax, EIU.

Annexure A of Order No. CST Office/Assessment/Sel-Cases/18-19/ B- 103 , Mumbai. Dt 15 /03/2019

Sanctioned list of cases selected for Assessment-ACST VAT 3 Zone

Sr No.	TIN	Dealer Name	Financial Year	Act	Type of Assessment (Assessment/IBA)	Desk of officer	Division
1	2	3	4	5	6	7	8
1	27550610406V	Secure Devices/ Sd International	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-D-836	MUMBAI-003
2	27910772004V	Ekadant Commercial Private Limited	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-E-807	MUMBAI-001
3	27720607548V	Giridharilal Agrawal	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-E-806	MUMBAI-001
4	27070815534V	Thankam Electrics Works	2015-16	MVAT/CST	ASSESSMENT	MUM-VAT-D-810	MUMBAI-001
5	27810089955V	Alpha Trading Co.	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-C-842	MUMBAI-001
6	27710958839V	Marudhar Metal & Alloys	2015-16	MVAT/CST	ASSESSMENT	MUM-VAT-C-861	MUMBAI-002
7	27620080214V	Sonal Enterprises	2015-16	MVAT/CST	ASSESSMENT	MUM-VAT-D-817	MUMBAI-002
8	27850104095V	Hy Fib Electrical Industries	2015-16	MVAT/CST	ASSESSMENT	MUM-VAT-C-810	MUMBAI-002
9	27330713929V	Metcon Pipe & Fitting Co.	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-D-852	MUMBAI-002
10	27930775194V	Truelok Engineers	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-D-835	MUMBAI-003
11	27050375359V	Standard Bag House	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-C-863	MUMBAI-003
12	27640698869V	Bombay Minerals Ltd.	2014-15	MVAT/CST	ASSESSMENT	MUM-VAT-C-601	MUMBAI-001
13	27190152279V	DELUX BEARINGS LIMITED	2015-16	MVAT/CST	ASSESSMENT	MUM-VAT-D-853	MUMBAI-004